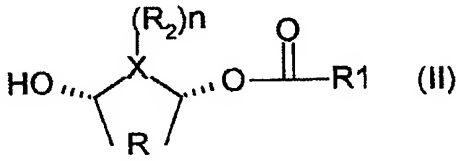
WHAT IS CLAIMED IS:

1. A process for the manufacture of a compound of formula (II):



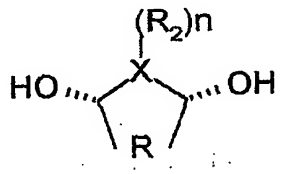
(II)

in which:

- R is a covalent bond or a hydrocarbon chain comprising from 1 to 10 carbon atoms;
- R^1 is a hydrocarbon group comprising from 1 to 10 carbon atoms;
- R^2 corresponds to a hydrogen atom and n is an integer between 0 and 2;
- X is an atom chosen from the group consisting of carbon, nitrogen, oxygen and sulfur;

comprising at least the following stages:

a) at least one compound of formula (I):



(I)

is reacted with an acylating agent in an organic solvent in the presence of a lipase of the class EC 3.1.1.3 from *Alcaligenes spp.*, so as to form the compound of formula (II);

b) the compound of formula (II) is isolated.

2. The process as claimed in claim 1, characterized in that the lipase of the class EC 3.1.1.3 exhibits the following characteristics:

- enantiomeric excess of compound (II) of greater than or equal to 50%;

- selectivity for compounds (II) and (III) of greater than or equal to 2;
- yield of compound (II) of greater than or equal to 40%; and
- degree of conversion of the compound (I) of greater than or equal to 70%.

3. The process as claimed in either one of claims 1 and 2, characterized in that the lipase is chosen from the group consisting of the QL lipase from *Alcaligenes sp.* PL-266, registered under the number FERM-P No. 3187, and the PL lipase from *Alcaligenes sp.* PL-679, registered under the number FERM-P No. 3783.

4. The process as claimed in any one of claims 1 to 3, characterized in that the lipase is or is not immobilized on an appropriate solid support.

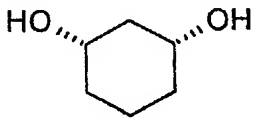
5. The process as claimed in claim 4, characterized in that the solid support is chosen from the group consisting of DEAE cellulose, DEAE sepharose, diatomaceous earth, silica, alumina, polypropylene and/or their mixtures.

6. The process as claimed in any one of claims 1 to 5, characterized in that the lipase is chosen from the group consisting of the QL, QLC, QLG, PL, PLC and PLG lipases.

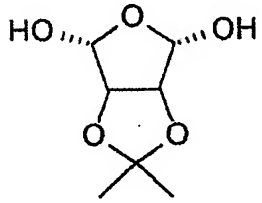
7. The process as claimed in any one of claims 1 to 6, characterized in that R is a hydrocarbon chain comprising at least one unsaturation.

8. The process as claimed in any one of claims 1 to 7, characterized in that the compound of formula (I) is chosen from the group consisting of the compounds of formula (V), (VI) and/or (VII):

(V)



(VI)



(VII)

9. The process as claimed in any one of claims 1 to 8, characterized in that the proportion of lipase is between 0.1 and 30% by weight with respect to the weight of the compound of formula (I).

10. The process as claimed in any one of claims 1 to 9, characterized in that the organic solvent is chosen from the group consisting of: ketones, such as acetone, methyl ethyl ketone, cyclohexanone, cyclopentanone and methyl isobutyl ketone (MIBK); ethers, such as methyl tert-butyl ether (MTBE) and tetrahydrofuran (THF); nitriles, such as acetonitrile; and aromatic compounds, such as toluene.

11. The process as claimed in any one of claims 1 to 10, characterized in that the reaction medium of stage a) comprises water.

12. The process as claimed in any one of claims 1 to 11, characterized in that the acylating agent is a compound of formula (VIII):

$$R^1\text{-}COO\text{-}R^3 \quad \text{(VIII)}$$

in which:

- R^1 is defined above; and
- R^2 is a hydrocarbon group comprising from 1 to 10 carbon atoms.

13. The process as claimed in any one of claims 1 to 12, characterized in that the acylating agent is chosen from the group consisting of acetates, benzoates and isobutyrates.

14. The process as claimed in any one of claims 1 to 13, characterized in that the acylating agent is chosen from the group consisting of vinyl acetate, ethyl acetate, isopropyl acetate, 2,2,2-trifluoroethyl acetate and isopropenyl acetate.

15. The process as claimed in any one of claims 1 to 14, characterized in that the reaction of stage a) is carried out at a temperature of between -5 and 40°C.

16. The process as claimed in any one of claims 1 to 15, characterized in that the duration of the enzymatic reaction of stage a) is between 1 and 24 hours.

17. The use of a compound of formula (II) obtained according to the process as claimed in any one of claims 1 to 16 as intermediate in the manufacture of a medicament or of a pharmaceutical.